



# Informational Guideline Release

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Property Tax Bureau  
Informational Guideline Release (IGR) No. 04-210  
December 2004

## MOTOR VEHICLE EXCISE BILLS

(G.L. Ch. 60A §2)

This Informational Guideline Release sets forth requirements for the content of motor vehicle excise bills.

**The bills have been revised to reflect 2004 legislation that changes the deadline for applying for an abatement. See the reverse side of Model 1(MVE). Clarifying changes have also been made to the language on the bills explaining the reasons a taxpayer may obtain an abatement. Communities may continue to use the current explanations if space limitations preclude implementing the new ones. See IGR 02-211.**

### Topical Index Key:

Motor Vehicle Excise

### Distribution:

Assessors  
Collectors

## **MOTOR VEHICLE EXCISE BILLS**

**(G.L. Ch. 60A §2)**

The content of motor vehicle excise bills is governed by General Laws Chapter 60A §2. In addition, the Commissioner is authorized to prescribe and approve any form he deems necessary and convenient for use in implementing and collecting the motor vehicle and boat excises. G.L. Ch. 58 §31.

These guidelines establish minimum requirements for the form and content of motor vehicle excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

### **GUIDELINES:**

#### **I. FORM OF BILLS**

Cities and towns may use any format that presents the required content of motor vehicle excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

#### **II. CONTENT OF BILLS**

##### **A. Excise Bills**

Bills for motor vehicle excises must include:

1. Tax Date and Excise Year - The bills should be captioned "Notice of Motor Vehicle and Trailer Excise" or "Motor Vehicle and Trailer Excise Bill" and must state the applicable excise year.

The bills must also state the tax date of January 1, or the date the vehicle was registered if it was registered after January first.

2. Taxpayer Information - The name(s), mailing address and license to operate number(s) of the person(s) assessed the excise must be shown.
3. Vehicle Description - A description of the vehicle subject to the excise must be provided. This description must include the following:
  - Registration number of the vehicle.
  - Model year of the vehicle.
  - Make of the vehicle.
  - Vehicle identification number.
4. Valuation - The valuation of the vehicle, which has been depreciated according to the schedule in Ch. 60A §1, must be shown.
5. Excise Rate - The excise rate of \$25.00 per \$1000 of valuation must be shown.
6. Excise Due - The amount of the excise due must be shown.
7. Excise Due Date - The bill must include the following information on the excise due date:
  - The date the excise bill was issued.
  - A statement that the excise is "Due and Payable in Full Within 30 Days of Issue". Alternatively, the bill may state the actual due date.
8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
  - Checks are payable to the city/town.
  - The address to mail payments.
  - Collector's Office hours.
9. Billing/ Appeal Rights Information -
  - The bill must include the following statement on late payment penalties: Excise not paid when due is subject to interest at 12% per annum from due date until payment made and collection charges.
  - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(MVE).

## B. Demand Notices

If the entire motor vehicle excise is not paid when due, the Collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. The earliest a demand may be issued is two days after the excise due date. Demand notices must include:

1. The same tax date and excise year, taxpayer, vehicle description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section III-A above.
2. The date the excise bill and the date the demand issued.
3. The following information on the amount due:
  - Amount of the excise.
  - Payments made since excise bill issued.
  - Amount overdue.
  - Amount of interest on overdue amount.
  - Demand charge.
  - Total amount due.
4. The following statements shown on Model 2(MVE):
  - In compliance with the law, I hereby demand of you payment of your motor vehicle and trailer excise.
  - Unless excise together with interest at rate of 12% per annum from due date until payment made and this demand charge is paid within 14 days from the demand date, collection will be enforced according to law.

## III. LOCAL OPTION

Cities and towns may designate a place on the motor vehicle excise bill (or design a separate form to be mailed with the excise bills) for taxpayers to check off amounts to donate to the scholarship and education funds authorized by G.L. Ch. 60 §3C, and the fund to assist low income elderly or disabled persons pay their property taxes authorized by G.L. Ch. 60 §3D. The local funds check-off may also appear on or accompany any demand notice issued for the bill.

All fund check-offs must conform to the format below, with only those funds accepted by the municipality's legislative body appearing in line 2.

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VOLUNTARY CHECK-OFF FOR CONTRIBUTION TO LOCAL FUNDS

1. Amount Now Due \$\_\_\_\_\_

2. Scholarship Education Seniors/Disabled  
\$  \$  \$

(Insert amount(s) you wish to contribute)

Total Contribution + \$\_\_\_\_\_

3. Add items 1 and 2 and pay total amount \$\_\_\_\_\_

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If the check-off appears on a separate form, rather than the excise bill or demand, the form may also include instructions to taxpayers on how to contribute to the funds by completing and returning the form with their excise payment. No other information regarding the funds may be placed on a check-off form.

Only bills or forms that meet these requirements for the check-off may state "Approved by the Commissioner of Revenue."

**MODEL 1 (MVE)**

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

\_\_\_\_\_ MOTOR VEHICLE EXCISE BILL  
DUE AND PAYABLE IN FULL WITHIN 30 DAYS OF ISSUE

Tax Date								
Reg. No.	Vehicle Identification No.	Model Year	Make	Valuation	Date of Issue			Bill No.
					Mo.	Day	Yr.	
License No(s).					Excise Due			
Name of Owner(s) Address								
Make Checks Payable to: The (City/Town) Of ( ) Mail Payments to: (Address)					Total Due			
EXCISE NOT PAID WHEN DUE IS SUBJECT TO INTEREST AT 12% PER ANNUM FROM DUE DATE UNTIL PAYMENT MADE AND COLLECTION CHARGES.					See Reverse Side For Important Information			

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

## NOTICE

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

**IF YOUR EXCISE IS NOT PAID WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER ANNUM AND COLLECTION COSTS. YOU MAY ALSO BE BARRED FROM RENEWING YOUR REGISTRATION AND DRIVER'S LICENSE.**

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) your vehicle is valued for more than percentage of manufacturer's list price in the schedule established by G.L. Ch. 60A §1.
- (2) your vehicle is exempt from the excise under G.L. Ch. 60A §1.
- (3) you sell, trade or otherwise transfer ownership of the vehicle, and transfer or cancel your registration, during the same calendar year.
- (4) you move to another state, register the vehicle there and cancel or not renew your Massachusetts registration, during the same calendar year.
- (5) your vehicle is stolen, you report the theft to the police within 48 hours, and you cancel your registration and obtain a certificate from Registrar at least 30 days after theft.
- (6) you register the same vehicle again later in the same calendar year.

You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the same calendar year.

Applications for abatement must be received by the Board of Assessors within three years after the excise was due, or one year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time.

Abatement applications are available on request from the Assessors' Office.

No excise may be reduced to less than \$5.00. No abatement of less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.**

**MODEL 2 (MVE)**

(CITY/TOWN OF \_\_\_\_\_), MASSACHUSETTS  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

IN COMPLIANCE WITH THE LAW, I HEREBY DEMAND OF YOU PAYMENT OF YOUR \_\_\_\_\_ MOTOR VEHICLE EXCISE.

Tax Date					Demand Date			
Reg. No.	Vehicle Identification No.	Model Year	Make	Valuation	Date of Issue			Bill No.
					Mo.	Day	Yr.	
License No(s).					Excise Due			
Payments								
Amount Overdue								
Interest								
Demand								
Name of Owner(s)								
Address								
Make Checks Payable to: The (City/Town) Of ( )					Total Due			
Mail Payments to: (Address)								
UNLESS EXCISE TOGETHER WITH INTEREST AT RATE OF 12% PER ANNUM FROM DUE DATE UNTIL PAYMENT MADE AND THIS DEMAND CHARGE IS PAID WITHIN 14 DAYS FROM THE DEMAND DATE, COLLECTION WILL BE ENFORCED ACCORDING TO LAW.								

THIS FORM APPROVED BY COMMISSIONER OF REVENUE